

TOWN OF SALISBURY

**Annual
Report**

1977

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MODERATOR

Paul Fenton, Jr. '78

REPRESENTATIVE TO THE GENERAL COURT

James Humphrey

SELECTMEN

Dorothea Lovejoy '78 John C. Kepper '79 Lawrence Reagan '78'

TOWN CLERK AND TAX COLLECTOR

Agnes Shaw '78

TREASURER

Norma C. Lovejoy '78

SUPERVISORS OF THE CHECK LIST

Arthur Schaefer, Sr. '78 Russell Benedict '80 Frederick Adams '82

CHIEF OF POLICE

Robert Bentley

ROAD AGENT

Leon Jones '78

FIRE CHIEF

Dennis Patten

BALLOT CLERKS

Arvilla Fogarty Maud Prince Leah Schaefer

LIBRARY TRUSTEES

Sylvia Barber '78 Constance Wescott '79 Hannah Irving '80

LIBRARIAN

Maryellen Chamberlin

TRUSTEES OF TRUST FUNDS

David Hodges '78 William Baker '79 Polly Adams '80

BUDGET COMMITTEE

Timothy Casey '78**	Norma Lovejoy '79	Edward Sawyer '78***
David Chamberlin '78 "	Donald Nixon '79	Martha Patten '80
Larry Young, Sr. '78	Steven Preston '79	Frederick Richardson '80

*Replaced Edward Bailey as Selectman

**Replaced David Hodges on Budget Comm.

***Replaced David Larson on Budget Comm.

PLANNING BOARD

Robert Irving	1980
Fred Adams	1979
Lawrence Reagan	1978
Gail Manyan	1978
Geraldine Burgess	1978

SCHEDULE OF TOWN PROPERTY

Town Hall-- building, contents	\$72,500.00
Library -- building, equipment	45,000.00
Fire Department -- building, contents -- including trucks	96,600.00
Hearse House	10,000.00
Civil Defense -- equipment, truck	7,500.00
Land	15,000.00

SUMMARY INVENTORY

Land	\$4,219,450.00
Buildings	3,138,550.00
Utilities	551,000.00
Mobile Homes	73,650.00
Boats	5,050.00
War Service Exemptions	3,450.00
Blind Exemptions	15,000.00
Elderly Exemptions	42,650.00

Number of Veteran Exemptions: 69

TAX RATE

Municipal	\$.35
County	.38
School	2.29

Tax Rate: \$3.02 per \$100.00

WARRENT FOR THE ANNUAL TOWN MEETING

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 1 P.M. TO 7:30 P.M.
BUSINESS MEETING 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the 14th day of March, next at one of the clock in the afternoon to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see if the Town will vote to accept the budget as submitted by the Budget Committee.
4. To vote on the official ballot the amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report (the text available upon request from the Selectmen). (By Planning Board)
5. To vote on the official ballot the amendment to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report (the text available upon request from the Selectmen). (By Planning Board)
6. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money on notes of the Town in anticipation of taxes.
7. To see if the Town will vote to use \$3,500.00 of the Capital Reserve Fund interest for maintenance of roads in the Flood Control Basin.
8. To see if the Town will vote to transfer \$1,500.00 from its unencumbered surplus to the Town Hall and Parking Lot Capital Reserve Fund.
9. To see if the Town will vote to transfer \$3,000.00 from its unencumbered surplus to the Fire Equipment Capital Reserve Fund.
10. To see if the Town will vote to transfer \$5,000.00 from its unencumbered surplus to the Reassessment of Town Capital Reserve Fund.
11. To see if the Town will vote to repair South Road Bridge, so-called, to bring the bridge back to the 6 ton load limit.
12. To see if the Town will vote to raise and appropriate the sum of \$12,195.00 for repairs to South Road Bridge, so-called; and, to further authorize the Selectmen to withdraw the sum of \$12,195.00 from the Capital Reserve Fund for Maintenance of Roads in the Flood Control Basin for this purpose.
13. To see if the Town will vote to repair Peter's Bridge, so-called, and reconstruct the road leading to said bridge.
14. To see if the Town will vote to raise and appropriate the sum of \$23,266.00 for repairs to Peter's Bridge, so-called, and reconstruct the road leading to said bridge; and, to further authorize the Selectmen to withdraw the sum of \$23,266.00 from the Capital Reserve Fund for maintenance of Roads in the Flood Control Basin for this purpose.
15. To see if the Town will vote to authorize the Selectmen to accept Anti-Recessionary Funds as established under the provisions of the Public Works Employment Act of 1976, as amended.

16. To see if the Town will vote to authorize withdrawal from the Anti-Resessionary Funds established under the provisions of the Public Works Employment Act of 1976, as amended, for use as set-offs against budget appropriations in the amount indicated; and, further to authorize the Selectmen to make pro-rate reductions in the amounts if estimated entitlements are reduced or take any other action hereon:

Financial Administration \$1,453.00

17. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget appropriations in the amount indicated; and, further to authorize the Selectmen to make prorate reductions in the amounts if estimated entitlements are reduced or take any other action hereon:

Health \$1,000.00

Library 1,000.00

Financial Administration 1,000.00

Fire Department 1,500.00

Police Department 1,500.00

\$6,000.00

18. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 as incentive pay for reimbursement of legitimate expenses of firefighters for their attendance to at least 9 fire meetings and 9 drills of the Salisbury Volunteer Fire Department. Payment to any one firefighter cannot exceed the sum of \$100.00. (The \$2,000.00 to cover this article is included in the Fire Dept. budget and is not to be used for any other purpose than what is covered in this article; and, further that the vote on this article shall remain in effect until rescinded at a future Town Meeting.)

19. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for fighting forest fires, Wardens training, and repair to equipment damaged at forest fires. (The \$1,000.00 to cover this article is included in the Fire Department budget and is not to be used for any other purpose than covered by this article; and, further that the vote on this article shall remain in effect until rescinded at a future Town Meeting.)

20. To see if the Town will vote to raise and appropriate an additional \$1,000.00 to the Library Budget in order that the Library can meet the minimum requirements for affiliates of the N. H. State Library. (By petition)

21. To see if the Town will vote to reactivate the Dump Committee; and, further to authorize the Moderator to appoint any replacements or additions to said committee.

22. To see if the Town will vote to authorize the Selectmen to make application for, to accept, and to expend on behalf of the Town any and all advances, grants or other funds which may now or hereafter be forthcoming from the United States of America or the State of New Hampshire, or any Federal or State agency.

23. To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town private gifts and contributions.

24. To see if the Town will vote to authorize the Selectmen to make the necessary arrangements to have the Town reassessed or take any other action hereon.

25. To see if the Town will vote to discontinue subject to gates and bars Mutton Road, so-called, beginning at a point 50 feet south of the Concord Electric pole marked #13 opposite the residence of Weymouth Taylor.

26. To see if the Town will vote to authorize the Selectmen to accept a fifty foot strip of land on which Brook Side Drive is located in the Woodland Estates subdivision (Web Con--Batchelder) as a Town road or take any action hereon.

27. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 20th day of February, in the year of our Lord nineteen hundred and seventy-eight.

Dorothea Lovejoy
Lawrence F. Reagan
SELECTMEN OF SALISBURY, N.H.

A true copy of Warrant - Attest:

Dorothea Lovejoy
Lawrence F. Reagan
SELECTMEN OF SALISBURY, N.H.

BUDGET OF THE TOWN OF SALISBURY
 Appropriations and Estimates of Revenue for the Ensuing Year
 January 1, 1978 to December 31, 1978

	Appropriations	Appropriations
	Previous	Ensuing
SECTION I	Fiscal Year	Fiscal Year
Purpose of Appropriation		1978 1978-79
General Government:		
Town Officers' Salaries	\$ 2,725.00	\$ 3,842.25
Town Officers' Expenses	5,850.00	5,800.00
Election & Registration Expenses	500.00	1,000.00
Town Hall & Other Town Buildings	5,800.00	8,400.00
Employees' Retirement & Social Security	1,000.00	1,200.00
Protection of Persons & Property:		
Police Department	5,900.00	5,500.00
Fire Department	6,897.00	8,444.00
Insurance	5,000.00	5,000.00
Planning & Zoning	150.00	600.00
Damages & Legal Expense	500.00	500.00
Civil Defense	950.00	1,500.00
Health Department (Including		
Hospitals and Ambulance)	1,250.00	1,250.00
Town Dump & Garbage Removal	4,900.00	10,000.00
Highways & Bridges:		
Additional Subsidy Reconstruction		
Blackwater Reservoir, Roads		5,886.08
Town Maintenance - Summer & Winter	15,000.00	18,000.00
Street Lighting	1,500.00	1,200.00
Gen. Expenses of Highway Dept.	4,500.00	4,500.00
Town Road Aid	796.27	791.17
Libraries:	1,200.00	1,300.00
Public Welfare:		
Town Poor	500.00	500.00
Old Age Assistance	3,000.00	2,100.00
Community Action	197.00	228.26
Patriotic Purposes (Old Home Day)	500.00	500.00
Recreation	300.00	300.00
Public Service Enterprises:		
Cemeteries	1,500.00	1,500.00
Conservation Comm.	184.00	---
Debt Service: Int. on Temporary Loans	700.00	1,400.00
Capital Outlay (List Below):		
Sealing Roads	6,500.00	8,000.00
Bridges: South Road		12,195.00
Peter's		23,266.00
Pengree	20,000.00	---
Town Hall Renovation	7,000.00	---
Payment to Capital Reserve Funds		
Fire Equipment	1,500.00	3,000.00
Town Hall & Parking Lot	1,500.00	1,500.00
Town Reassessment	5,000.00	5,000.00
TOTAL APPROPRIATIONS	\$112,799.27	\$144,202.76

SECTION II Sources of Revenue	Estimated Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year 1978 1978-79
From State:		
Interest & Dividends Tax	\$ 2,900.00	\$ 3,000.00
County Flood	225.00	100.00
Savings Bank Tax	600.00	750.00
Meals & Rooms Tax	4,400.00	4,400.00
Highway Subsidy (Cl. IV & V)	10,322.64	10,274.33
State Forest	535.80	535.00
Reimbursement A/C Flood Control Land	4,100.00	4,400.00
Reim. A/C Business Profits Tax (Town Portion)	610.00	677.00
Added Highway Subsidy		5,886.08
Reimbursement & Refunds	25.00	50.00
From Local Sources:		
Dog Licenses	450.00	500.00
Bus. Licenses, Permits & Filing Fees	75.00	40.00
Motor Vehicle Permit Fees	9,000.00	11,000.00
Interest on Taxes and Deposits	1,700.00	1,800.00
Income from Trust Funds - Cemeteries		1,500.00
Withdrawal Capital Reserve Funds	11,000.00	38,961.00
Social Security Refund	40.00	35.00
Resident Taxes Retained and Penalties	4,500.00	4,300.00
Normal Yield Taxes Assessed	3,000.00	4,500.00
Rent of Town Property	100.00	75.00
Sale of Town Property		350.00
Income from Departments -		
Planning Board-Bldg. Permits	150.00	300.00
Trustees Bond MVSD	90.00	125.00
Police Department	100.00	45.00
Income from Municipal Utilities - Grant		
Fire Department		500.00
Surplus From Federal Sources:	3,184.00	9,500.00
Revenue Sharing	6,000.00	6,000.00
Anti Recession Funds		770.00
*TOTAL REVENUES FROM ALL SOURCES		
EXCEPT PROPERTY TAXES	\$63,107.44	\$110,368.41
Revenue Sharing		
Health	\$1,000.00	
Library	1,000.00	
Financial Admin.	1,000.00	
Fire Dept.	1,500.00	
Police Dept.	1,500.00	
	<u>\$6,000.00</u>	
	Anti Recession Funds:	
	Financial Administration	\$1,453.00

*Total estimated "Revenues from all sources except Property Taxes" deducted from Total Appropriations Ensuing Fiscal Year gives "Amount to be Raised by Property Taxes".

STATEMENTS OF PAYMENTS

Town Officers' Salaries	\$ 2,725.00
Town Officers' Expenses	5,058.47
Election & Registration Expenses	281.25
Town Hall & Other Town Buildings	5,422.20
Police Department	6,498.66
Fire Department	5,723.97
Planning & Zoning	743.04
Insurance	3,735.00
Civil Defense	1,501.93
Health (Franklin Hosp. & Visiting Nurse)	1,200.00
Building Permits	415.00
Town Road Aid	916.27
Class 5 Highways	5,605.67
Road Maintenance -- Summer and Winter	19,421.02
General Expenses of Highway	3,736.59
Street Lights	1,053.93
Dump	8,200.00
Library	1,200.00
Old Age Assistance	1,208.96
Conservation Commission	184.00
Old Home Day	391.92
Recreation	195.51
Cemeteries	1,543.50
Legal Expenses	144.75
Taxes Bought by Town	12,037.33
Abatements	616.13
Employees' Retirement & Social Security	1,986.98
Yield Tax to State	504.12
Incentive Pay to Firemen	1,200.00
Capital Outlay -- Sealing Roads	6,640.34
Town Hall Renovations	993.88
Pingree Bridge	4,869.24
Capital Reserve Funds -- Fire Department	1,500.00
Town Hall & Parking Lot	1,500.00
Town Reassessment	5,000.00
Community Action	197.00
Merrimack County Tax	29,582.80
Merrimack Valley School District	133,665.63
	\$276,012.66

Salaries

Selectmen	\$500.00 each
Town Clerk	556.25
Tax Collector	393.75
Town Treasurer	275.00

Board of Selectmen
Salisbury, New Hampshire

January 19, 1978

Gentlemen:

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Salisbury for the year ended December 31, 1977, which was made by Nathan Wechsler & Company in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audits must be given the Town Clerk as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, and Salisbury Free Library.

FINANCIAL STATEMENTS

Comparative Balance Sheets as of December 31, 1976 and 1977: (Exhibit A-1)

Comparative balance sheets, as of December 31, 1976 and 1977, are presented in Exhibit A-1. As indicated therein, the surplus of the Town decreased \$14,897 from \$46,745 to \$31,848 in 1977. The balance sheet surplus of \$31,848 represents the current surplus (excess of total current assets over current liabilities) on December 31, 1977.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These are as follows:

Analysis of Change in Financial Condition

Decrease in Surplus:

Surplus Used to Reduce Tax Rate	\$28,184
Less: Net Budget Surplus	<u>13,287</u>
<u>Net Decrease in Surplus</u>	<u>\$14,897</u>

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the year ended December 31, 1977 are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), net unexpended

appropriations of \$3,752, plus a net revenue surplus of \$9,535 resulted in a net budget surplus of \$13,287.

Summary Statement of Receipts and Expenditures: (Exhibit B)

A summary statement of receipts and expenditures for the year ended December 31, 1977, made up in accordance with the uniform classification of accounts, is included in Exhibit B.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 184, of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Salisbury for their assistance during the course of the audit.

Very truly yours,

Stuart A. Goss

Nathan Wechsler & Company

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Salisbury for the year ended December 31, 1977.

Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Salisbury at December 31, 1977, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding year.

Respectfully submitted,

Stuart A. Goss
Nathan Wechsler & Company

EXHIBIT A-1
TOWN OF SALISBURY

Comparative Balance Sheets
December 31, 1976 and 1977

<u>ASSETS</u>	<u>December 31, 1976</u>	<u>December 31, 1977</u>
<u>Cash on Hand:</u>		
Town Treasurer	\$ 63,664	\$102,820
<u>Capital Reserve Fund: (Contra)</u>		
Road Maintenance	\$ 99,593	\$107,573
Fire Equipment	2,765	4,480
Highway Equipment	2,485	2,621
School Building	102,592	131,993
Town Hall and Parking Lot	5,945	834
Reassessment	<u>5,006</u>	<u>5,280</u>
	218,386	252,781
<u>Other Cash:</u>		
Federal Revenue Sharing (Contra)	\$ 2,588	\$ 4,694
Yield Tax Deposits	<u>-</u>	<u>1,278</u>
	2,588	5,972
<u>Amounts Due to Town:</u>		
Due from Rescue Squad	\$ 200	\$ -
Due from State of New Hampshire	949	-
Due from Road Agent	414	-
Due from City of Franklin	<u>800</u>	<u>-</u>
	2,363	-
<u>Unredeemed Taxes:</u>		
Levy of 1974	\$ 1,582	\$ -
Levy of 1975	5,626	1,804
Levy of 1976	<u>-</u>	<u>7,303</u>
	7,208	9,107
<u>Uncollected Taxes:</u>		
Levy of 1973	\$ 10	\$ 10
Levy of 1975	50	40
Levy of 1976	42,653	20
Levy of 1977	<u>-</u>	<u>58,885</u>
	42,713	58,955
<u>Total Assets</u>	<u>\$336,922</u>	<u>\$429,635</u>

<u>LIABILITIES</u>	<u>December 31, 1976</u>	<u>December 31, 1977</u>
<u>Appropriations Forwarded:</u>		
Planning and Zoning	\$ 367	\$ -
Class V Highway Maintenance	42	778
Hear Radio System	1,600	-
Cemeteries	756	-
Pingree Bridge Repair	-	15,131
Town Hall Renovations	-	6,006
	<u>\$ 2,765</u>	<u>\$ 21,915</u>
<u>Due State of New Hampshire:</u>		
<u>2% Bond and Debt Tax:</u>		
Collected - Not Remitted	469	890
<u>Due School District</u>	65,968	115,546
<u>Yield Tax Deposits Payable</u>	-	1,278
<u>Capital Reserve Fund (Contra)</u>	218,387	252,781
<u>Federal Revenue Sharing (Contra)</u>	2,588	4,694
<u>Anti Recession Funds</u>	-	683
Total Liabilities	\$290,177	\$397,787
Surplus	<u>46,745</u>	<u>31,848</u>
<u>Total Liabilities and Surplus</u>	<u>\$336,922</u>	<u>\$429,635</u>

EXHIBIT A-2
TOWN OF SALISBURY

Analysis of Change in Financial Condition
Year Ended December 31, 1977

Surplus - December 31, 1977	\$31,848	
Surplus - December 31, 1976	<u>46,745</u>	
Decrease in Surplus		<u><u>(\$14,897)</u></u>

Analysis of Change

Decrease in Surplus:

Surplus Used to Reduce Tax Rate	\$28,184	
Less: Net Budget Surplus	<u>13,287</u>	
Net Decrease		<u><u>\$14,897</u></u>

EXHIBIT A-3
TOWN OF SALISBURY

	Appropriations Forwarded from 1976	Appropriations 1977
<u>General Government:</u>		
Town Officers' Salaries	\$	\$ 2,725
Town Officers' Expenses		5,850
Election and Registration Expenses		500
Town Hall and Other Town Buildings Expenses		5,800
<u>Protection of Persons and Property:</u>		
Police Department		5,900
Fire Department		6,897
Planning and Zoning	367	150
Insurance		5,000
Civil Defense	1,600	950
Conservation Commission		184
<u>Health and Sanitation:</u>		
Health Department		1,250
Town Dump and Garbage Removal		4,900
<u>Highways and Bridges:</u>		
Town Maintenance		15,000
Town Road Aid		796
Street Lighting		1,500
General Expense of Highway Department		4,500
Class V Highway Maintenance	42	
<u>Libraries</u>		
		1,200
<u>Public Welfare:</u>		
Town Poor		500
Old Age Assistance		3,000
Community Action		197
<u>Patriotic Purposes</u>		
		500
<u>Recreation:</u>		
Parks and Playgrounds		300
<u>Public Service Enterprises:</u>		
Cemeteries	756	1,500
<u>Unclassified:</u>		
Damages and Legal Expenses		500
Employees Retirement and Social Security		1,000
Overlay		2,037

Comparative Statement of Appropriations and Expenditures
Year Ended December 31, 1977

Receipts and <u>Reimbursements</u>	Total Amount <u>Available</u>	Expenditures <u>1977</u>	<u>Balances</u>		Appropriations Forwarded to 1978
			<u>Unexpended</u>	<u>Overdrafts</u>	
\$	\$ 2,725	\$ 2,725	\$	\$	\$
	5,850	5,058	792		
	500	281	219		
	5,800	5,422	378		
	5,900	4,601	1,299		
323	7,220	6,924	296		
335	852	1,158		306	
208	5,208	3,735	1,473		
265	2,815	2,502	313		
	184	184			
	1,250	1,200	50		
	4,900	8,200		3,300	
	15,000	19,421		4,421	
	796	916		120	
	1,500	1,054	446		
605	5,105	3,737	1,368		
6,342	6,384	5,606			778
	1,200	1,200			
	500		500		
	3,000	1,209	1,791		
	197	197			
162	662	392	270		
	300	196	104		
	2,256	1,544	712		
	500	145	355		
	1,000	1,013		13	
	2,037	1,051	986		

EXHIBIT A-3 (Continued)
TOWN OF SALISBURY

	Appropriations Forwarded from 1976	Appropriations 1977
<u>Interest:</u>		
Tax Anticipation Notes	\$	\$ 700
<u>Capital Outlay:</u>		
Sealing Roads		6,500
Pingree Bridge Repair		20,000
Town Hall Renovations		7,000
<u>Payments to Other Governmental Divisions:</u>		
County Tax		29,583
School Tax	65,968	183,244
<u>Payments to Capital Reserve Funds:</u>		
Fire Department Equipment		1,500
Reassessment		5,000
Town Hall and Parking Lot		1,500
	<u>\$ 68,733</u>	<u>\$327,663</u>

Comparative Statement of Appropriations and Expenditures (Continued)
Year Ended December 31, 1977

<u>Receipts and Reimbursements</u>	<u>Total Amount Available</u>	<u>Expenditures 1977</u>	<u>Balances</u>		<u>Appropriations Forwarded to 1978</u>
			<u>Unexpended</u>	<u>Overdrafts</u>	
\$	\$ 700	\$	\$ 700	\$	\$
	6,500	6,640		140	
	20,000	4,869			15,131
	7,000	994			6,006
	29,583	29,583			
	249,212	133,666			115,546
	1,500	1,500			
	5,000	5,000			
	1,500	1,500			
<u>\$ 8,240</u>	<u>\$404,636</u>	<u>\$263,423</u>	<u>\$ 12,052</u>	<u>\$ 8,300</u>	<u>\$137,461</u>

EXHIBIT A-4
TOWN OF SALISBURY
Comparative Statement of Estimated and Actual Revenues and Budget Summary
Year Ended December 31, 1977

	Revenues			
	Estimated	Actual	Excess	Deficit
Taxes:				
Current Year:				
Property Tax	\$235,873	\$236,092	\$ 219	\$
Resident Tax	4,320	4,390	70	
Yield Tax	4,583	9,034	4,451	
Land Use Change Tax		279	279	
Prior Years:				
Property Tax		276	276	
Resident Tax		30	30	
Interest on Delinquent Taxes	1,700	3,023	1,323	
From State of New Hampshire:				
Meals and Rooms Tax	4,428	4,428		
Interest and Dividends Tax	2,994	2,994		
Savings Bank Tax	766	766		
Highway Subsidy	10,323	10,323		
State Aid Flood Control Land	4,100	4,435	335	
Grant - Fire Department		400	400	
Reimbursement a/c State and				
Federal Forest Lands	536	536		
Reimbursement a/c Gas Tax	25	55	30	
Reimbursement a/c Business				
Profits Tax	3,101	3,099		2
Reimbursements:				
County Flood Control	225	130		95
Trustee Bond - MVSD	90	121	31	
Social Security Refund	40	32		8
Planning Board	150	203	53	
From Local Sources, Except Taxes:				
Dog Licenses	450	501	51	
Business Licenses, Permits and				
Filing Fees	75	25		50
Rent of Town Property	100	75		25
Income from Departments	100	45		55
Motor Vehicle Permit Fees	9,000	11,222	2,222	
Receipts Other than Current Revenue:				
Withdrawal from Capital Reserve	10,500	10,500		
Revenue Sharing Funds	6,000	6,000		
Surplus	28,184	28,184		
	\$327,663	\$337,198	\$ 9,770	\$ 235

EXHIBIT A-4 (Continued)

BUDGET SUMMARY

	<u>Excess</u>	<u>Deficit</u>
Actual Revenues	\$337,198	
Estimated Revenues	<u>327,663</u>	
Net Revenue Surplus		\$ 9,535
Unexpended Balances of Appropriations	12,052	
Overdrafts	<u>8,300</u>	
Net Unexpended Balances of Appropriations		<u>3,752</u>
<u>Net Budget Surplus</u>		<u>\$ 13,287</u>

EXHIBIT B
TOWN OF SALISBURY
Classified Statement of Receipts and Expenditures
Year Ended December 31, 1977

Current Revenues:Local Taxes:Current Year:

Property Taxes	\$178,089	
Resident Taxes	3,880	
Yield Taxes	9,345	
Land Use Change	<u>99</u>	\$191,413

Prior Year:

Property Taxes	\$ 42,482	
Resident Taxes	420	
Yield Taxes	<u>35</u>	42,937

Tax Sales Redeemed		10,139
Interest on Taxes		2,976
Penalties - Resident Taxes		<u>47</u>

\$247,512

State of New Hampshire:Highways and Bridges:

Class V Highway Maintenance	\$ 6,342	
Highway Subsidy	<u>10,323</u>	\$ 16,665

Meals and Rooms Tax		4,429
Interest and Dividends Tax		2,995
Savings Bank Tax		766
State Aid - Flood Control Land		4,435
Grant - Fire Department		400
Reimbursement a/c State and Federal Land		536
Reimbursement a/c Gas Tax		55
Reimbursement a/c Business Profits Tax		3,099
Reimbursement a/c Police Radar		<u>949</u>

34,329

From Local Sources, Except Taxes:

Dog Licenses	\$ 501
Motor Vehicle Permit Fees	11,222
Business Licenses, Permits and Filing Fees	25
Rent of Town Property	75
Income from Departments	<u>45</u>

11,868Total Current Revenue Receipts

\$293,709

EXHIBIT B (Continued)
TOWN OF SALISBURY
Classified Statement of Receipts and Expenditures
Year Ended December 31, 1977

Receipts Other than Current Revenues:

Federal Revenue Sharing Proceeds	\$ 6,000	
Anti Recession Proceeds	<u>683</u>	\$ 6,683

Withdrawal from Capital Reserve Funds:

Road Maintenance	\$ 3,500	
Town Hall and Parking Lot	<u>7,000</u>	10,500

Refunds:

County Flood Control	\$ 130	
Merrimack Valley School District -		
Trustee Bond	121	
Reimbursement a/c Social Security	32	
Insurance	<u>208</u>	491

Appropriation Credits:

Fire Department	\$ 323	
Planning and Zoning	538	
Patriotic Purposes	162	
Highway Department	605	
Civil Defense	<u>265</u>	<u>1,893</u>
		<u>19,567</u>

		\$313,276
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Balance January 1, 1977		<u>63,664</u>
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<u>Grand Total</u>		<u>\$376,940</u>
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ExpendituresGeneral Government:

Town Officers' Salaries	\$ 2,725	
Town Officers' Expenses	5,059	
Election and Registration Expenses	281	
Town Hall and Other Town Buildings	<u>5,422</u>	\$ 13,487

Protection of Persons and Property:

Police Department	\$ 4,601	
Fire Department, Including Forest Fires	6,924	
Planning and Zoning	1,158	
Insurance	3,735	
Civil Defense	1,502	
Conservation Commission	<u>184</u>	18,104

EXHIBIT B (Continued)
TOWN OF SALISBURY
CLASSIFIED STATEMENT OF RECEIPTS AND EXPENDITURES
Year Ended December 31, 1977

Expenditures (Continued)

Health and Sanitation:

Health Department, Including Hospital	\$ 1,200	
Town Dump and Garbage Removal	<u>8,200</u>	
		\$ 9,400

Highways and Bridges:

Town Road Aid	\$ 916	
Town Maintenance	19,007	
Street Lighting	1,054	
General Expense of Highway Department	3,737	
Class V Highway Maintenance	<u>5,606</u>	
		30,320

Libraries

1,200

Public Welfare:

Old Age Assistance	\$ 1,209	
Community Action	<u>197</u>	
		1,406

Patriotic Purposes

392

Recreation:

196

Parks and Playgrounds

Public Service Enterprises:

Cemeteries		1,544
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Unclassified:

Retirement and Social Security	\$ 1,013	
Damages and Legal Expenses	145	
Abatements and Refunds	616	
Taxes Bought by Town	<u>12,037</u>	
		13,811

Capital Outlay:

Sealing Roads	\$ 6,640	
Pingree Bridge Repair	4,869	
Town Hall Renovation	<u>994</u>	
		12,503

EXHIBIT B (Continued)
TOWN OF SALISBURY
Classified Statement of Receipts and Expenditures
Year Ended December 31, 1977

Expenditures (Continued)

Payments to Capital Reserve Funds:

Fire Department Equipment	\$ 1,500	
Reassessment	5,000	
Town Hall and Parking Lot	<u>1,500</u>	
		\$ 8,000

Payments to Other Governmental Divisions:

State of New Hampshire:

2% Bond and Debt Retirement Tax	508
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<u>County Tax</u>	29,583
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<u>School District Tax</u>	<u>133,666</u>
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Total Expenditures for all Purposes	\$274,120
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Balance December 31, 1977	<u>102,820</u>
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<u>Grand Total</u>	<u><u>\$376,940</u></u>
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EXHIBIT C-1
TOWN OF SALISBURY
Summary of Warrants
Year Ended December 31, 1977

<u>DR.</u>	<u>Levies of</u>			
	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1973</u>
<u>Uncollected Taxes -</u>				
<u>January 1, 1977:</u>				
Property Taxes	\$	\$ 42,203	\$	\$
Resident Taxes		450	50	10
Yield Taxes		35		
<u>Taxes Committed to Collector:</u>				
Property Taxes	235,684			
Resident Taxes	4,100			
Yield Taxes	9,925			
<u>Added Taxes:</u>				
Property Taxes	408	276		
Resident Taxes	290	30		
<u>Land Use Change Taxes</u>	279			
<u>Overpayments During Year:</u>				
a/c Property Taxes	14	10		
<u>Interest Collected on Delinquent</u>				
<u>Property Taxes</u>	19	1,834		
<u>Penalties Collected on</u>				
<u>Resident Taxes</u>	6	40	1	
	<u>\$250,725</u>	<u>\$ 44,878</u>	<u>\$ 51</u>	<u>\$ 10</u>

EXHIBIT C-1 (Continued)
TOWN OF SALISBURY
Summary of Warrants
Year Ended December 31, 1977

<u>CR.</u>	<u>Levies of</u>			
	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1973</u>
<u>Remittances to Treasurer:</u>				
Property Taxes	\$178,089	\$ 42,482	\$	\$
Resident Taxes	3,880	410	10	
Yield Taxes	9,345	35		
Land Use Change Taxes	99			
Interest	19	1,834		
Penalties	6	40	1	
<u>Abatements Allowed:</u>				
Property Taxes	358	7		
Resident Taxes	20	50		
<u>Uncollected Taxes -</u>				
<u>December 31, 1977:</u>				
Property Taxes	57,659			
Resident Taxes	490	20	40	10
Yield Taxes	580			
Land Use Change Taxes	180			
	<u>\$250,725</u>	<u>\$ 44,878</u>	<u>\$ 51</u>	<u>\$ 10</u>

EXHIBIT C-2
TOWN OF SALISBURY
Summary of Tax Sale Accounts
Year Ended December 31, 1977

<u>DR.</u>	<u>Levies of</u>		
	<u>1976</u>	<u>1975</u>	<u>1974</u>
Unredeemed Taxes - January 1, 1977	\$	\$ 5,626	\$ 1,582
Tax Sale of 1977	12,037		
Interest and Costs after Sale	<u>169</u>	<u>527</u>	<u>426</u>
	<u>\$ 12,206</u>	<u>\$ 6,153</u>	<u>\$ 2,008</u>

<u>CR.</u>			
<u>Remittances to Treasurer:</u>			
Redemptions	\$ 4,734	\$ 3,823	\$ 1,582
Interest and Costs after Sale	169	527	426
Unredeemed Taxes - December 31, 1977	<u>7,303</u>	<u>1,803</u>	<u>-</u>
	<u>\$ 12,206</u>	<u>\$ 6,153</u>	<u>\$ 2,008</u>

EXHIBIT D
TOWN OF SALISBURY
Summary of Account - Agnes M. Shaw - Town Clerk
Year Ended December 31, 1977

Motor Vehicle Permits Issued:

1977	\$ 11,222
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Dog Licenses Issued:

1977 - 191 Licenses	501
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Filing Fees

5	\$ 11,728
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Remittances to Treasurer:

Motor Vehicle Permits	\$ 11,222
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Dog Licenses	501
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Filing Fees	5
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\$ 11,728

EXHIBIT E
TOWN OF SALISBURY
Year Ended December 31, 1977

Revenue Sharing Funds
Statement of Revenue, Expenditures and Fund Balance

Available Funds - January 1, 1977 \$ 2,587

Add: Revenue:

Entitlement Payments	\$ 7,711	
Interest	<u>396</u>	<u>8,107</u>

Total Available Funds \$ 10,694

Less: Expenditures:

Operating/Maintenance Expenses:

Health	\$ 1,000
Library	1,000
Financial Administration	1,000
Public Safety	<u>3,000</u>

Total Expenditures 6,000

Available Funds - December 31, 1977 \$ 4,694

EXHIBIT F
TOWN OF SALISBURY
Summary of Trust Fund Principal, Income and Investments
Year Ended December 31, 1977

	PRINCIPAL			Balance December 31, 1977
	Balance January 1, 1977	Additions	Withdrawals	
Cemeteries -				
Perpetual Care	\$ 4,984	\$ 925	\$	\$ 5,909
Maplewood Cemeteries	500			500
Baptist Church Fund	71			71
Capital Reserve Fund -				
Road Maintenance	\$ 99,593	(a) 11,480	3,500	107,573
Capital Reserve Fund -				
Fire Equipment	2,268	1,500		3,768
Capital Reserve Fund -				
Highway Equipment	1,900			1,900
Capital Reserve Fund -				
Town Hall Parking Lot	5,000	1,500	5,666	834
Capital Reserve Fund -				
Town Reassessment	5,000	5,000		10,000
Capital Reserve Fund -				
School Building Fund	<u>80,000</u>	<u>20,000</u>		<u>100,000</u>
	<u>\$199,316</u>	<u>\$ 40,405</u>	<u>\$ 9,166</u>	<u>\$230,555</u>

(a) Interest, Dividends and Capital Gains

INCOME				Balance of Principal and Income December 31, 1977
Balance January 1, 1977	Earned During Year	Expended During Year	Balance December 31, 1977	
\$ 1,263	\$ 493	\$	\$ 1,756	\$ 7,665
45	42		87	587
34	6		40	111
				107,573
497	215		712	4,480
586	136		722	2,622
945	389	1,334		834
6	274		280	10,280
<u>22,590</u>	<u>9,401</u>	<u></u>	<u>31,991</u>	<u>131,991</u>
<u>\$ 25,966</u>	<u>\$ 10,956</u>	<u>\$ 1,334</u>	<u>\$ 35,588</u>	<u>\$266,143</u>

EXHIBIT F (Continued)
TOWN OF SALISBURY
Summary of Trust Fund Principal, Income and Investments
Year Ended December 31, 1977

Investments and Deposits
Capital Reserve Fund

133	Shares	B. T. New York Corporation	\$ 2,430	
55	Shares	Alabama Power Company		
		9.44% Preferred	5,716	
\$ 5,000	Debentures	Union Pacific Corporation	5,061	
\$10,000	First			
	Mortgage			
	Bonds	Northern States Power Co.	10,075	
\$10,000	First			
	Mortgage			
	Bonds	The Detroit Edison Co.	<u>10,057</u>	\$ 33,339
		Franklin Savings Bank	\$ 68,332	
		Franklin Cooperative Bank	48,024	
		Concord Savings Bank	27,037	
		New Hampshire Savings Bank	39,411	
		Merrimack County Savings Bank	28,196	
		Laconia Savings Bank	<u>13,442</u>	224,442

Perpetual Care Funds:

Franklin Savings Bank 7,665

Maplewood Cemetery:

Franklin Savings Bank 586

Baptist Church Fund:

Franklin Savings Bank 111

\$266,143

EXHIBIT G
TOWN OF SALISBURY
Statement of Library Receipts and Expenditures
Year Ended December 31, 1977

Receipts:

Town Appropriation	\$	1,200	
Interest Income		36	
Book Sales		36	
			\$ 1,272

Disbursements:

Librarian Salaries	\$	490	
Books		684	
Social Security Expense		30	
Supplies		48	
			1,252

Excess of Receipts over Disbursements	\$	20
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Add: Cash Balance - January 1, 1977		332
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Cash Balance - December 31, 1977	\$	352
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EXHIBIT H
TOWN OF SALISBURY
Town Officers' Surety Bonds
Year Ended December 31, 1977

	<u>Bond Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Town Treasurer:</u>			
Norma C. Lovejoy New Hampshire Insurance Company	33-10-21	\$26,500	March 8, 1977
<u>Town Clerk:</u>			
Agnes M. Shaw New Hampshire Insurance Company	33-10-21	1,500	March 8, 1977
<u>Tax Collector:</u>			
Agnes M. Shaw New Hampshire Insurance Company	33-10-21	26,500	March 8, 1977
<u>Trustees of Trust Funds:</u>			
Polly Adams New Hampshire Insurance Company	35-79-38	37,000	March 8, 1977
William J. Baker New Hampshire Insurance Company	37-54-02	37,000	March 2, 1976
David Hodges, Sr. New Hampshire Insurance Company	36-84-21	37,000	March 4, 1975

SELECTMEN'S OFFICE

During the past year several resignations have been submitted; and the Selectmen find it increasingly difficult to get people to serve on committees. Two have resigned from the Budget Committee; Edward Bailey, Selectman; and Dave Fredette, Building Inspector. Lawrence Reagan replaced Ed Bailey -- Ed has been a faithful member of the Board and we were sorry to have him resign -- Larry has been a tremendous help with the bridge and road problems. Steve Samodia is to replace Dave. The Board wishes to express its' appreciation to Dave -- he has done a good job.

Following the Special Town Meeting work was started on Pingree Bridge. Due to a delay in the delivery of the steel and then the weather, not too much was accomplished. Hopefully, come spring, the bridge will be brought back to the 6 ton limit.

The South Road Bridge was closed for the winter because of an inspection report. Both Peter's Bridge and the South Road Bridge have warrent articles for their repair. The Corp of Engineers has turned down all our efforts to get any Federal aid to bring relief to the road situation in the Blackwater Reserviour. It is hoped that a year-round access road will be started with the repair of the Peter's Bridge.

The interior of the Town Hall has been about completed, as of this printing. Thanks go to the committee of Orvie Shaw, Don Nixon, Dave Chamberlin, and John Kepper.

We are sure you were all aware of the hardship put on us by the lateness of the State in fixing their budget which resulted in a delay in setting the tax rate; and, consequently, tax bills were unable to be mailed until late in November. With the lack of funds coming in we had to tighten our belts -- the Selectmen appreciated the Merrimack Valley School District's patience in seeing us through a difficult time.

The Recreation Committee appointed last Town Meeting has met regularly. Although only a few have been willing to get involved, they have been very faithful in attendance. Strange we have so many children in town and so few parents care about this program!

The Old Home Day Committee worked long and hard for a successful day. Martha Patten, Chairman, deserves many thanks from the Townspeople.

FIRE WARDEN REPORT

In 1976 we gave out 82 permits. We responded to three grass fires, which burned a total of two and three quarter acres.

This year, 1977, we gave out 122 permits and responded to four grass and brush fires burning over five and one quarter acres.

Deputies Arthur Schaefer, David Fredette, Robert Dukette, Brian Hanson and myself the Warden attended a Training session at Webster.

I want to thank you all for keeping our town clean and green.

Thank you.

Dennis Patten
Fire Warden

To report a fire-----648-2200

For Fire Permits-----Arthur Schaefer -- 648-2247
Dennis Patten ---- 648-2398

FIRE DEPARTMENT

The year 1977 was again a busy year for the department. We responded to 43 calls.

Chimney fires	11
Mutual aid	9
Accidents	6
Brush fires	4
Sill fires	1
Stand by	3
Check for smell of smoke	1
Flooded oil burner	1
Flooded Cellars	5
Mutual aid drills	
Concord compact	<u>2</u>
	43

And a number of false alarms and numerous Department Drills.

The men attended fire schools at Lily Pond-Meadow Wood and Twin Rivers in Franklin. We now have two F.M. Radios and hope to purchase three more for the next year, along with other equipment necessary for fire protection.

I would like to thank the Ladies Auxillary for the constant work they do for the Fire Department. We are now in the process of fixing up the upstairs at the station for a meeting room. The money for the work is being raised and provided by the Ladies Auxillary.

I would also like to thank those men who by their time and effort make up the department.

The emergency number to report a fire-----648-2200
To call the Fire Station-----648-2540

For all interested -- we meet the first Monday of the month at 7:30 PM for our monthly meeting, and the second Monday at 7:00 PM for a monthly drill.

Thank you.

Dennis Patten
Fire Chief

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

At the end of 1977 and seven years of operation the Central New Hampshire Regional Planning Commission has been involved in a multitude of studies, both of a regional nature as well as those of purely local interest.

Current studies include the researching of and preparation of a series of model ordinances which should prove useful to those communities wishing to use them.

The Commission is most grateful to the Salisbury Planning Board for its time and assistance in reviewing the draft of the Regional Land Use study. Such interplay is extremely useful and meaningful in developing more concise regional studies.

The Commission has also been pleased to have provided assistance to the Planning Board in the preparation of the Master Plan as well as in review of ordinances and subdivision plans.

In addition, the Commission was pleased to host a series of six legal seminars again this fall which were well received and attended by members of local boards and citizen groups. We trust they proved useful to all participants.

The Commission hopes to be able to continue to serve the needs of its member communities in future years and appreciates the past support of its activities by the Town of Salisbury.

Respectfully submitted,

Robert Irving
William Cameron

Representatives

SALISBURY CONSERVATION COMMISSION

1977 was a year of success colored by a minor disappointment.

Our search for a town swimming area ended with the location of a suitable site on the Blackwater River just off the Bay Road. We wrote to the owner of the land for permission to use it, but the owner was not willing to grant permission at this time. This reply has brought our search to a temporary halt, but we are hopeful that we can locate a second site sometime in the future.

Our major project in 1977 was the work that we have been doing on the land donated by John Schaefer to the town for development as a memorial park. On several Saturdays last spring and in the fall, interested townspeople and Commission members gathered to clear brush and litter. In the spring of 1978, Arthur Luce, County Soil Conservation Officer will take a look at the land and advise us regarding its use. Our special thanks to Ed Bailey, Mel Peach, DeeDee Jamieson, Gary Clark, Toby Locke, Heidi Miller and Susan Shaw for their enthusiastic help.

Last summer, our representative to the Youth Conservation Camp at Bear Brook State Park was Toby Locke. He found his week there informative and enjoyable. We are entitled to sponsor two teenagers to this camp each year. If you are interested, please contact any one of the Commission members.

In our continuing effort to increase the visibility of the Commission in the town, we participated in the Old Home Day festivities by setting up a booth for the sale of home grown vegetables. Again our appreciation to those who contributed some of their bountiful harvest and made the booth a success.

We meet in the Selectmen's Office the third Monday of each month at 7:30 PM. If you are interested in any of our programs or if you just want to listen, you are invited to attend.

Margaret Boyles
Jane Fenton
Dorothea Lovejoy
Samuel McCain
Judith Preston

1977 OLD HOME DAY

This year's committee, composed of a small group of interested citizens, held its' first meeting on April 4th at the Town Hall. It was decided that Old Home Day would be held on the third Saturday in August, the 20th, in conjunction with the Historical Society Fair.

Martha Patten became this year's Chairman, Shirley Goss was our Secretary. Dennis Patten was Parade Chairman and Ed Bailey arranged for the games which occupied the young people through part of the day.

This year we had a beautiful day, weatherwise. The Parade, once again, was very successful. The Softball Game, men vs. women, held early in the afternoon, was a lot of fun and the white painted grapefruit was the "hit" of the game. The fellows and girls are looking forward to a rematch next year.

All of the display booths were enjoyed by everyone. It was especially nice to see those friends, who, over the years have moved away; but who came back to town for this special day.

Lunch was served by Bartlett Sub Grange members and a Chicken Barbeque supper was served by the members of the Church.

Dorothy Bartlett was our honored citizen of the year and was presented a plaque in recognition of her many years of service to the young people of our town.

A round and square dance was held at the Town Hall in the evening to bring to a close a lovely day.

At the final meeting of this year's committee, we voted to purchase 4 park benches to be placed on the Common at the Heights for the enjoyment of our townspeople and their guests for many years to come. These will be set in place in the spring.

My thanks to all Committee members and to everyone who helped in any way to make our Old Home Day a success. See you next year.

Martha Patten
1977 Old Home Day Chairman

ANNUAL TOWN MEETING - SALISBURY, N. H.

MARCH 08, 1977

Meeting called to order by Moderator, Paul Fenton, Jr. at 1:00 P.M. Warrant read by Moderator and polls declared officially open for voting, Article 1, ballot article.

Business meeting called to order at 7:30 P.M., Moderator Paul Fenton, Jr. presiding.

Motion made, seconded and voted in affirmative polls be officially closed.

Appreciation was expressed by Moderator, on behalf of the Town Officials for the supper served by the Ladies Auxillary of the Fire Department. The Invocation was offered by the Rev. Samuel McCain.

Rules of procedure governing conduct of meeting were outlined by the Moderator and consideration of articles ensued.

Art. 1 -- Ballot article and no further action necessary. Results of voting shown at end of this report.

Art. 2 and 3 -- Moved, seconded and voted in affirmative to postpone action on same pending consideration of Article 16.

Art. 4 -- Re: Authorizing selectmen and treasurer to borrow money on notes of the Town in anticipation of taxes. Moved, seconded and voted in affirmative to accept article as read.

Art. 5 -- Re: Use of \$3,500.00 of Capital Reserve Fund interest for maintenance of roads in the flood control basin. Moved, seconded and voted in affirmative to accept article as read.

Art. 6 -- Re: Discontinuing all street lights or do anything in relation thereto. Moved and seconded article be accepted. Motion proposed to amend article as follows: "Strike out words 'anything in relation thereto' and insert in place of same 'Selectmen to install such outdoor lights as they consider necessary, expenditure not to exceed \$1,500.00 as allowed in budget.'" Motion to amend seconded. Voice vote on amended article inconclusive and 'Show-Of-Hands' requested by Moderator. Result of voting - Yes -- 51, No -- 31. Article 6 as amended accepted and so declared.

Art. 7 -- Re: Transfer of \$1,500.00 from unencumbered surplus to Town Hall and Parking Lot Reserve Fund. Moved, seconded and voted in affirmative to accept article as read.

Art. 8 -- To see if the Town will vote to authorize the Selectmen to withdraw a sum not to exceed \$7,500.00 from the Town Hall and Parking Lot Capital Reserve Fund in anticipation of renovation of the Town Hall. Motion made and seconded to accept article as read. Consultation with Trustees of the Trust Funds indicated full amount requested not available. Motion made to amend Article 8 as

follows: "Change amount to be withdrawn from \$7,500.00 to \$7,000.00." Motion to amend seconded. Moved, seconded and voted in affirmative to accept Article 8 as amended.

Art. 9 -- Re: Transfer of \$1,500.00 from unencumbered surplus to the Fire Department Equipment Capital Reserve Fund. Moved, seconded and voted in affirmative to accept article as read.

Art. 10 -- Re: Transfer of \$184.00 from unencumbered surplus to Conservation Commission for use in development of proposed Memorial Park. Moved, seconded and voted in affirmative to accept article as read.

Art. 11 -- Re: Annual payment of 'Firefighters' as stipulated by regulations as outlined in warrant, amount not to exceed \$100.00 for any one firefighter. Moved, seconded and voted in affirmative to accept article as read.

Art. 12 -- Re: Authorizing Selectmen to apply for, accept and expend on behalf of the Town any and all advances, grants or other funds from the U. S. A. or the State of New Hampshire. Moved, seconded and voted in affirmative to accept article as read.

Art. 13 -- To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town private gifts and contributions. Moved, seconded and voted in affirmative to accept article as read.

Art. 14 & 15 -- Relative to proposed amendments to building and zoning regulations. On advice of Town Counsel as to the legality of said proposals motion made to 'Lay Articles 14 and 15 on table indefinitely.' Motion seconded and vote affirmation.

Art. 16 -- Re: Withdrawal from Revenue Sharing Fund as proposed in Warrant. Moved, seconded and voted in affirmative to accept article as read.

Art. 2 -- Moved, seconded and voted in affirmative to defer action on article pending consideration of Article 3.

Art. 3 -- Re: Approval of Budget as submitted by Budget Committee. Pointed out proposed budget figure incorrect due to technicality - Article 8 having been omitted. Corrected budget submitted for approval -- \$92,799.27. (Original budget as shown in Town Report, \$85,799.27 plus \$7,000.00 per amended Article 8.) Moved and seconded to accept corrected Budget. Motion made, seconded to amend budget by addition of \$1,000.00 for increase in salaries of \$250.00 per year for Town Clerk and three Selectmen. Vote negative. Move to vote on original motion to accept corrected budget called. Vote, affirmative.

Art. 2 -- Moved, seconded and voted in affirmative to raise and appropriate sum of \$92,799.27 to defray town expenses for ensuing year.

Art. 17 -- To transact any other business that may legally come before this meeting. Edward Bailey, Chairman of the Bicentennial Committee thanked the members of the committee for their work in making the Bicentennial Celebration a success. Richard Hattan made a motion to create a Recreation Committee, volunteering to act as temporary chairman to organize a Steering Committee to determine the makeup and direction said Committee will take. Motion seconded and voted in affirmative.

Art. 1 -- Results of ballot voting: Selectman for 3 years, Edward D. Bailey - 130 votes. Edward D. Bailey declared elected. Town Clerk for 1 year, Agnes M. Shaw - 131 votes. Agnes M. Shaw declared elected. Town Treasurer for 1 year, Norma C. Lovejoy - 134 votes. Norma C. Lovejoy declared elected. Tax Collector for 1 year, Agnes M. Shaw - 131 votes. Agnes M. Shaw declared elected. Library Trustee for 3 years, Hannah K. Irving - 124 votes. Hannah K. Irving declared elected. Trustee of Trust Funds for 3 years, Polly Adams - 128 votes. Polly Adams declared elected. Road Agent for one year, Leon A. Jones - 117 votes. Leon A. Jones declared elected. Member of planning board for 3 years, Jane H. Fenton - 64 votes; Robert H. Irving - 68 votes. Robert H. Irving declared elected. Member of Planning Board for 2 years, Frederick L. Adams - 92 votes; Geraldine A. Burgess - 39 votes. Frederick L. Adams declared elected. Member of Planning Board for 1 year, (2 to be elected) Kenneth A. Mailloux - 49 votes; Gail L. Manyan - 60 votes; Lawrence F. Reagan - 109 votes. Gail L. Manyan and Lawrence F. Reagan declared elected. Alternative members of Planning Board for 1 year, (3 to be elected, all write-in votes) Geraldine A. Burgess - 6 votes; David Chamberlin - 5 votes; John Phillips - 6 votes. Geraldine A. Burgess, David Chamberlin and John Phillips declared elected.

Moved, seconded and voted in affirmative meeting be adjourned. (10:30 P.M.)

Respectfully Submitted,

Agnes M. Shaw
Town Clerk

on Checklist - 433
Ballots Cast - 139

SPECIAL TOWN MEETING -- SALISBURY, N. H.

AUGUST 17, 1977

(Permission for said special meeting authorized by Superior Court, Merrimack County, and all Statutory Requirements for Meeting complied with.)

Meeting called to order at 7:30 P.M., Moderator Paul Fenton, Jr. presiding. Warrant for meeting and Budget Report, as posted, read by Moderator.

Art. 1 -- "To see if the Town will vote to authorize the Selectmen to make all necessary repairs to the Pingree Bridge, so called, to restore said bridge to a safe condition." Moved and seconded to accept article as read. Discussion period followed, clarifying repairs to be made and what constitutes 'safe condition'. As no amendments to article could be allowed the Selectmen guaranteed bridge would be repaired to meet a 6 ton limit, thus eliminating necessity to post bridge 'Passenger Cars Only'. Vote called for and voting by yes and no ballots. Result of Vote -- Yes -- 51, No -- 2. Article 1 accepted and so declared.

Art. 2 -- "To see if the Town will vote to transfer from its unencumbered surplus to a Capital Outlay Account for the repair of Pingree Bridge a sum of money not to exceed twenty thousand dollars (\$20,000.00) to restore said bridge to a safe condition." Moved and seconded Article 2 be accepted as read. Vote by yes and no ballots. Result of vote -- yes - 53, no - 1. Article 2 accepted and so declared.

Moved, seconded and voted in affirmative meeting be adjourned. (8:20 P.M.)

Names on checklist - 426

Voting - Article 1, 53 Article 2, 54.

Notice of action taken sent by Clerk to Dept. of Rev. Administration 08/19/77.

Respectfully submitted,

Agnes M. Shaw
Town Clerk

NOTICE FROM TOWN CLERK - SUMMARY OF NEW LAWS ADOPTED BY LEGISLATURE - 1977

DOG LICENSES - NEW RATES

Males-----	Neutered----	\$3.50-----	Unneutered----	\$6.00
Females-----	Spayed-----	\$3.50-----	Unspayed-----	\$6.50

All dogs over 3 months of age must be licensed during month of April. Proof of rabies 'shot' & spaying or neutering must be presented to the Clerk before license can be issued.

Owner or keeper of dog/dogs unlicensed before June 1st subject to penalties.

Any dog acquired or attaining licensing age during year must be licensed. Fees for same pro-rated.

REGISTRATION OF VOTERS

You may now register to vote with supervisors of checklist or town clerk.

FILING OF INVENTORY

Effective April 1, 1978 -- filing an annual inventory is now mandatory. Any person failing to file a fully completed inventory on or before April 15th shall pay a penalty of 1% of the property tax for which he is liable. In no case, shall the penalty be less than \$10.00 or more than \$50.00. Any person failing to file an inventory and who becomes liable to pay a penalty shall lose his right to appeal any matter pertaining to property tax for which he is liable or exemptions to which he may be entitled. Penalty has all the force of taxation and shall be treated as incident to the tax.

Selectmen meet the second or middle Friday and last Friday of each month at 7:00 P.M.

Planning Board meets the first Saturday of each month at 10:00 A.M.

Conservation Commission meets the third Monday of each month at 7:30 P. M.

The public hearing of the Budget will be held January 28th, 1979, in the Town Hall at 7:30 P.M.

BUILDING AND ZONING PROPOSED AMENDMENTS

BUILDING CODES

SECTION I:

Article 2 - Definitions - Delete (a) and substitute

- (a) Dwelling Unit - a building or portion thereof containing complete housekeeping facilities for one family only.

Article 2 - Definitions - add the following:

- (d) Mobile Home: Any structure fitted with or capable of being fitted with wheels or rollers, and used for or constructed as a dwelling or sleeping place for one or more persons, with water and sanitary facilities.
- (e) Building: Any structure having a roof supported by columns or walls.
- (f) Family: Any number of persons living together as a single house-keeping unit.

SECTION II:

Delete Article 4 and substitute the following:

Article 4 - Building Permits:

a. Application

1. No new building, accessory building or alteration to existing building or their foundations, shall be constructed or moved onto a site until a building permit has been issued by the building inspector.
2. Building permits shall be issued only to the owner of record of the land on which the permit is to be used.
3. Application for building permits must be accompanied by a sketch or plan of the proposed building or alteration to be retained by the building inspector.
4. Application for building permits must be accompanied by a signed statement of the intended use of the building upon construction or alteration.
5. No building permit shall be issued for new construction or mobile or modular home installation until the applicant first receives septic system design approval from the State of New Hampshire Water Supply and Pollution Control Commission and/or the Town of Salisbury, whichever is the more restrictive.

6. Building permits shall not be transferable.
 7. Normal repairs and maintenance shall not require a building permit. Alterations with a value of less than \$1,000 shall not require a building permit.
- b. The Applicant shall make the premises accessible to the building inspector at reasonable times for the performance of his duties.
- c. Limitations:
1. The number of building permits to be issued in any calendar year for new dwelling unit construction or installation of mobile or modular homes shall be limited to three percent (3%) of the housing existing or under construction in Town on December 31 of the previous year.
 2. The ratio of mobile homes to total dwelling units shall remain constant with the ratio in the base year.
 3. Permits for new dwelling units shall be issued on a first come, first served basis except that:
 - a) No land owner shall be issued more than two permits in any calendar year.
 - b) No more than 1/3 (one-third) of the total number of permits available shall be issued in any calendar year quarter. In the event the permits available for that quarter are not issued, they shall be added to those available in the next quarter.
 - c) Permits not issued by the end of one calendar year shall not be carried over into the next calendar year.
 - d) Application for building permits shall be made in the same calendar year the permit is issued.

4. Base Year Data:

Limitations are based on the following data of December 31, 1977:

Total dwelling units in Salisbury	332
Mobile homes in Salisbury	29
Ratio mobile homes to total dwelling units 1:11.4	

SECTION III:

Delete from Article 5-C-1 the sentence reading:

"It shall have a minimum of 150 feet frontage on a State, Town or private road."

and include:

"It shall have a minimum of 200 feet frontage on a class 1-5 highway or on a street on a subdivision plat approved by the Planning Board."

Delete Article 5-(c)-(10) and substitute as follows:

"All structures including modular homes, excluding accessory buildings, shall be set on footings extending to 4'0" below finished grade and permanent enclosed foundation of brick, stone, concrete or concrete block."

ZONING ORDINANCE

SECTION IV:

Delete from Article 6 the sentence reading:

"The lot shall have a minimum of 150 feet frontage on a State, Town or private road."

and include:

"The lot shall have a minimum of 200 feet frontage on a Class 1 through 5 highway."

SALISBURY FREE LIBRARY

Income

Balance on hand January 1, 1977	\$ 334.61
Town Appropriation	1,200.00
Interest on checking account	34.12
Payment for lost book	<u>7.00</u>

Total Income \$1,575.73

Expenditures

Librarian's Salary	\$ 567.50
Books purchased	647.64
N.H. State Library (lost books)	29.35
Clock	25.26
Supplies	<u>22.04</u>

Total Expenditures \$1,291.79

Balance of Funds \$ 283.94

Library hours are as follows:

Summer Hours: Saturday 1:00 P.M. to 4:00 P.M.
Friday - 7:00 P.M. to 9:00 P.M.

Winter Hours: Saturday 1:00 P.M. to 4:00 P.M.
1st & 3rd Wednesday - 4:00 P.M. to 6:00 P.M.

The Library has enjoyed a very successful year with much cooperation between the trustees and the friends of the Library.

We have had more than 1496 books borrowed this year, and have added 333 new books to our collection, both fiction and non-fiction and a good selection of children's books which are appealing to our young readers.

There are 36 new books which were given to us through the generosity of townspeople and we wish to express our thanks. They add greatly to our Library.

The Friends through the sale of discarded books have purchased plastic book covers.

We wish to express thanks to Judy Preston for her help in cataloging.

There are 87 regular patrons using our Library on a regular basis, an improvement over last year. We are pleased to see more children using our facilities.

We wish to express our thanks to our librarian, Bessie Prince, for an excellent job and for the extra time and effort she devoted to make our library a pleasant and interesting place to visit. We were very happy to have Maryellen Chamberlin join our staff as Librarian upon Bessie Prince's resignation.

Respectfully submitted:

Hannah Irving
Trustee and Treasurer

Sylvia Earber, Trustee
Connie Wescott, Trustee

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1977

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER & MAIDEN NAME OF MOTHER	BIRTHPLACE OF FATHER AND BIRTHPLACE OF MOTHER
Jan. 20	New London	Stephen Labon Burdick	M	George F. Burdick Leila E. Nerden	N. H. N. H.
Jan. 21	Concord	Suzanne Patricia Richardson	F	Frederick J. Richardson Eileen P. Floro	Mass. N. Y.
Mar. 08	Concord	Monica Ann Bettez	F	David A. Bettez Esther J. Lindsay	N. H. N. H.
May 18	Concord	Eric Scott Bailey	M	Michael D. Bailey Linda J. Miller	N. H. N. H.
Oct. 08	Concord	Kimberley Ann Loop	F	Taylor H. Loop Linda L. DiBerto	N. Y. Mass.
Oct. 08	Concord	Christine Linda Loop	F	Taylor H. Loop Linda L. DiBerto	N. Y. Mass.
Oct. 13	Concord	Gillian Hodges	F	W. Geoffrey Hodges Patricia J. Sanborn	N. H. N. H.
Oct. 25	New London	Kenneth Frank Shaw	M	David F. Shaw MaryEllen E. Cournoyer	N. H. N. H.
Nov. 30	Hanover	Shawn Andrew Underhill	M	George T. Underhill Cynthia H. Benedict	N. H. N. H.
Dec. 23	New London	Shanna Noelle Strand	F	Richard L. Strand Sharon R. Bickford	Mass. Mass.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Agnes M. Shaw, Town Clerk

DEATHS REGISTERED IN THE TOWN OF SALISBURY
FOR THE YEAR ENDING DECEMBER 31, 1977

DATE OF DEATH 1977	PLACE OF DEATH	NAME AND SURNAME OF THE DECEASED	AGE	PLACE OF BIRTH
Feb. 02	Concord	Clyde J. Bickford	77	N. J.
Apr. 09	Boscawen	Louise Taylor	70	N. H.
Apr. 13	Concord	Emma F. Barnitt	90	N. J.
c. June 21	Salisbury	Brian K. Miller	13	N. H.
July 09	Concord	Annie M. Rostron	85	England
Sept. 14	Salisbury	Donald S. Prince	62	N. H.
Dec. 30	Salisbury	Leland A. Moulds	52	Michigan

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Agnes M. Shaw, Town Clerk

SEX	SINGLE OR WIDOWED	OCCUPATION	NAME OF FATHER MAIDEN NAME OF MOTHER
M	M	Farmer	Roscoe Bickford Winnie Mick
F	M	Housewife	Eugene Colby Belle --
F	W	Housewife	Albert Leemann Anna Weirs
M	S	Student	Ellsworth J. Miller Catherine S. Duval
F	W	Housewife	-- Eaton ---
M	M	Farmer	John Prince Louisa Stetson
M	S	Card Tender	John Moulds Leah Bevilhymer

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY
FOR THE YEAR ENDING DECEMBER 31, 1977

DATE OF MARRIAGE 1977	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE	RESIDENCE OF EACH AT TIME OF MARRIAGE	DATE OF BIRTH OF EACH
Jan. 14	Concord	James D. Bailey	Salisbury	05-04-54
		Robin J. Loomis	Penacook	03-07-56
Mar. 26	Penacook	Rene M. Bollengier, III	Salisbury	08-10-57
		Renee L. Rossignol	Concord	09-07-58
May 13	Salisbury	David O. Addison	Salisbury	01-21-38
		Gladys J. Raffaelly	Salisbury	06-10-32
May 14	Salisbury	Gene C. Sanborn	Salisbury	11-23-54
		Denise A. Pelletier	Salisbury	01-22-54
May 29	Warner	Taylor H. Loop	Salisbury	09-17-41
		Linda L. DiBerto	Norwood, Mass.	07-25-46
Sept. 03	Penacook	Bruce A. Clark	Salisbury	02-02-56
		Susan J. Spooner	Penacook	01-21-59
Oct. 15	Salisbury	David S. Parker	Concord	05-01-55
		Elizabeth J. Denoncourt	Salisbury	05-14-55

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Agnes M. Shaw, Town Clerk

PLACE OF BIRTH OF EACH	NAME OF PARENTS	BIRTHPLACE OF PARENTS	NAME, RESIDENCE OF PERSONS BY WHOM MARRIED
N. Y.	Edward D. Bailey	N. H.	Charles W. Ludeking
	Marion Holt	N. H.	Pastor
N. H.	Robert Loomis	N. H.	Concord, N. H.
	Carolyn Colburn	N. H.	
R. I.	Rene M. Bollengier, Jr.	R. I.	Rev. Allan F. Goodwin
	Carole Corbett	R. I.	Unordained Minister
N. C.	Frederick Rossignol	Me.	Penacook, N. H.
	Margo Simpson	N. J.	
N. H.	Olin Addison	N. H.	Sheila H. Dubia
	Lillian Brunt	Mass.	J. P.
N. H.	Carroll Dwyer	N. H.	Tilton, N. H.
	Sadie Barron	N. H.	
N. H.	Eugene Sanborn	N. H.	Peter J. Merkes
	Elsie Verrill	N. H.	J. P.
Me.	Gerard Valade	Canada	Salisbury, N. H.
	Gertrude Haskard	Mass.	
N. Y.	Taylor W. Loop	La.	Rev. Christopher J. Emerson
	Anne Schumacher	N. Y.	Minister
Mass.	Enio DiBerto	Mass.	Warner, N. H.
	Gertrude McConnell	Mass.	
N. H.	Henry Clark	Ark.	Rev. Oliver C. Northcott
	Stella Yacamo	Canada	Minister
N. H.	Carl Spooner	N. H.	Penacook, N. H.
	Carol Watterson	N. H.	
N. H.	Leon T. Parker, Jr.	Mass.	S. N. McCain
	Carol A. Ronn	N. H.	Priest
Conn.	Philip J. Denoncourt	N. H.	Salisbury, N. H.
	Nancy R. Reycroft	Mass.	

